

HB 277 -- Motor Fuel Tax Exemption for Watercraft

Sponsor: Brattin

This bill authorizes an exemption for motor fuel used exclusively for watercraft in this state from the motor fuel tax. No tax can be imposed or levied on any motor fuel delivered to any marina or other retailer within this state who sells the fuel solely for use in any watercraft in this state. Currently, a taxpayer must pay the tax with the purchase of the fuel and then request a refund of the motor fuel tax from the Department of Revenue within one year of purchase. Any person who purchases motor fuel for use in a watercraft at a location other than a Missouri marina may claim the exemption by submitting a refund claim for the fuel tax paid from the Department of Revenue.